



NORTHERN
RIVERS
JOINT ORGANISATION



Northern Rivers Joint Organisation

Annual Performance Statement 2023-2024



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Acknowledgement of Country

The Northern Rivers Joint Organisation acknowledges Australian Aboriginal and Torres Strait Islander peoples as the first inhabitants of this nation. We acknowledge the traditional custodians of the lands on which we live and work, and pay our respects to Elders past, present and future.

About this Annual Performance Statement

Like all NSW councils, county councils and joint organisations, the Northern Rivers Joint Organisation (NRJO) is subject to the robust and rigorous integrated planning and reporting requirements set out in the *Local Government Act 1993* and *Local Government (General) Regulation 2021*.

Under this framework, the NRJO must prepare and publish on its website an Annual Performance Statement.

As the key point of accountability with its member councils and local Northern Rivers communities, this Annual Performance Statement provides a 'report card' on the NRJO's progress towards achieving/delivering its strategic regional priorities during 2023–2024.

Prepared in accordance with the Integrated Planning & Reporting Guidelines for Local Government in NSW, this Annual Performance Statement also contains a copy of the NRJO's audited financial reports and other required statutory information for the 2023–2024 period.

Message from the Chair

I am pleased to have the opportunity for the first time to present the Northern Rivers Joint Organisation's (NRJO) latest Annual Performance Statement – the final statement for the 2022–2024 local government term.

Despite having a shorter than usual local government term in which to implement our strategic regional priorities, I am also pleased to report to the NRJO's member councils and the region's communities that we were able to make good progress towards achieving these priorities. During 2023–2024 particularly we:

- continued to ensure flood recovery efforts remained our number one priority
- ramped up our advocacy efforts on a range of regionally significant issues
- started to see what the NRJO can achieve with the capacity we've added via several funding grants.

The 2023–2024 period started with the NRJO calling for a master plan and long-term vision to be developed to guide the region's rebuild post floods, and which reflects what our flood-affected communities want the Northern Rivers to look like in 10 to 20 years' time.

We could see from the community's ongoing frustration and uncertainty that it was difficult to understand whether recovery efforts were making any meaningful progress because there was no direction for where we're trying to get to as a region (and by when) post flood disaster.

It was a relief to see our calls heeded with the NSW Reconstruction Authority committing to the development of a regional vision and master plan as part of the regional disaster adaptation program for which it received around \$11 million in funding. The NRJO made sure it will have a seat at the table as this initiative progresses by becoming a partner to the authority's Northern Rivers Compact 2024–2026.

From the lack of social housing and impacts of expanded airport operations through to the growing burden of cost shifting on local government, throughout 2023–2024 the NRJO proudly led the charge as the region's voice on a number of important issues. This advocacy included making submissions to the:

- Australian Government's Issues Paper regarding the development of a National Housing and Homelessness Plan
- NSW Parliament's Joint Select Committee on Protecting Local Water Utilities from Privatisation
- NSW Parliament's Public Accounts Committee inquiry into the assets, premises and funding of the NSW Rural Fire Service
- Gold Coast Airport 2024 Preliminary Draft Master Plan.

Thanks to the more than \$1.2 million in Australian and NSW Government funding we secured in the previous reporting period, having dedicated project managers on board during 2023–2024 gave us the much-needed capability to help our 7 member councils by:

- progressing 10 projects that will drive emission reductions across the region and accelerate it towards net zero
- preparing and submitting the *Northern Rivers Rail Trail: Lismore to Crabbes Creek Business Case* with the aim of ensuring the rail trail can be completed and developed for the entire region's benefit
- working with 7 other joint organisations to develop and deliver a systemic approach aimed at preventing, mitigating and better managing natural disaster risks in regional NSW.

We welcomed news towards the end of 2023–2024 that additional funding had been secured to retain our dedicated Net Zero Manager for another year, which will ensure the NRJO does not lose the momentum its already gained in accelerating the region's push towards net zero emissions.

On a final note, I would like to sincerely thank my fellow Mayors and NRJO Board members for such dedicated community service during what has been one of the most extraordinarily challenging periods in our region's history. I'm confident we leave the NRJO as a more mature, effective and capable organisation than before – ready, willing and able to help realise the many opportunities awaiting the Northern Rivers and its communities.

Councillor Michael Lyon

Northern Rivers Joint Organisation Chair

PART 1: ABOUT THE NORTHERN RIVERS JOINT ORGANISATION

Profile

Formed in 2018, the Northern Rivers Joint Organisation (NRJO) is one of a network of 13 joint organisations established for regional areas by the NSW Government.

Joint organisations are local government entities with legal powers that enable its member councils to work together at a regional level – as well as with state agencies and other organisations – to achieve better planning, economic, infrastructure and service delivery outcomes for their communities.

Like all joint organisations, the NRJO has 3 principal functions enshrined in the *Local Government Act 1993*:

- establish strategic regional priorities and develop strategies and plans for delivering those priorities
- provide regional leadership and advocate for strategic regional priorities
- identify and take up opportunities for inter-governmental co-operation on regional matters.

Seven member councils make up the NRJO – Ballina Shire, Byron Shire, Clarence Valley, Kyogle, Lismore City, Richmond Valley and Tweed Shire councils.

As the peak body for local government in the Northern Rivers, the NRJO is the recognised voice for a region spanning more than 20,000 square kilometres from Tweed Heads in the north to well beyond Grafton in the south and to Woodenbong, Tabulam and Newton Boyd in the west.

Vision

A unified region of well connected, integrated communities affording its people a unique balance of place, lifestyle and opportunity which is known to the nation and the world for its outstanding environmental and scenic values, commitment to sustainability, respect for Aboriginal culture, openness to visitors, entrepreneurial drive, creative and collective spirit and culture, and support for our primary producers.

Governing body

All joint organisations are governed by a board, whose role is to direct and control its affairs in accordance with the *Local Government Act 1993*.

As required, the NRJO's Board consists of the current mayors of its 7 member councils – who are referred to as 'voting representatives' and each entitled to vote on matters considered at Board meetings.

A chairperson and deputy chairperson are elected by the governing body from amongst its members to hold office for 2 years. These typical arrangements were impacted by the shorter than usual local government term of less than 4 years between December 2021 and September 2024.

Following the local government elections held in December 2021, a new NRJO Board was constituted for the subsequent local government term running until September 2024:

- Councillor Sharon Cadwallader, Mayor Ballina Shire Council (Chair February 2022–February 2024; Deputy Chair February 2024–September 2024)
- Councillor Michael Lyon, Mayor Byron Shire Council (Chair February 2024–September 2024)
- Councillor Ian Tiley, Mayor of Clarence Valley Council (July 2023 – August 2023) and Councillor Peter Johnstone, Mayor of Clarence Valley Council (September 2023 – September 2024)
- Councillor Kylie Thomas, Mayor Kyogle Shire Council (Deputy Chair February 2022 –February 2024)
- Councillor Steve Krieg, Mayor Lismore City Council
- Councillor Robert Mustow, Mayor Richmond Valley Council
- Councillor Chris Cherry, Mayor Tweed Shire Council

Ordinary meetings of the NRJO Board are held quarterly, the agendas and minutes of which are publicly available at <https://www.northernriversjo.nsw.gov.au/about-us/meetings>. These meetings are subject to the requirements of the Act.

All Board members are subject to the NRJO’s adopted [code of conduct](#) and procedures for administering that code, which incorporate the provisions of the model code and model procedures prescribed by the *Local Government (General) Regulation 2021*.

The operation of and governance principles for the NRJO are guided by its adopted [Charter](#).

Only the chairperson is paid an annual fee for exercising the functions required by this office. The Local Government Remuneration Tribunal set both a minimum and maximum fee, which the governing body can then fix within these limits. In 2023–24, a total of \$10,000 was paid to the councillors who held office as the NRJO’s Chair during the reporting period.

Associate members

Per its adopted [Charter](#), 7 associate members also form part of the NRJO:

- The NSW Government, as represented by a nominee of the Department of Planning, Industry and Environment – currently Director, North Coast, Regional NSW
- Rous County Council
- Tenterfield Shire Council
- Scenic Rim Regional Council
- Regional Development Australia – Northern Rivers
- Destination North Coast
- Combined North Coast Rural Industry Consultative Committee and North Coast Agriculture Natural Disaster Advisory Group.

Associate members are referred to as ‘non-voting representatives’, who may attend but are not entitled to vote at a meeting of the NRJO Board.

Organisational Structure



Figure 1: Northern Rivers Joint Organisation Structure 2023– 24

Executive Officer

Section 400Y of the *Local Government Act 1993* requires the NRJO to appoint an Executive Officer to:

- conduct its day-to-day management in accordance with its strategic regional priorities and other plans, programs, strategies and policies
- implement, without delay, lawful decisions of its Board.

Following the resignation of the NRJO's part-time Executive Officer in April 2022, the General Manager of associate member Rous County Council was appointed as the interim Executive Officer for a period of up to 12 months.

In December 2022, the NRJO Board appointed Rous County Council's General Manager as the Executive Officer for the Northern Rivers Joint Organisation until May 2025. As part of this arrangement, Rous County Council also agreed to provide all of the NRJO's corporate services (including those of the executive officer) for an annual fee of \$135,000 (excluding GST) to be indexed annually.

General Managers' Advisory Committee

The General Managers of the NRJO's 7 member councils meet regularly (along with the Executive Officer) as the General Managers' Advisory Committee to provide the NRJO Board with advice, information and other support in relation to strategic and operational opportunities.

Working Groups

Various working groups are established with key experienced personnel from within each member council/associate member, which meet regularly throughout the Northern Rivers region.

Table 1: Northern Rivers Joint Organisation Working Groups 2023–24

Working Group	Meeting Frequency
NSW Water Directorate Executive Committee	Quarterly
North Coast Regional Leadership Executive	Quarterly
Water NSW Customer Advisory Group for the Coastal Valleys	Twice yearly
Procurement Committee	Quarterly
Northern Rivers Human Resources Interest Group	Quarterly
Risk Committee	Quarterly
Northern Safety Management Group	Quarterly
Northern Rivers Water Managers Group	Twice yearly
Northern Rivers Development and Construction Manuals Group	Quarterly
Natural Resource Management Group	Quarterly
North East Weight of Loads Group	Annually
Northern Rivers Local Emergency Management Committee	Quarterly
Northern Rivers Bush Fire Risk Management Committee	Quarterly
Regional GIS Users Group	Ad Hoc
Supervisors Group	Ad Hoc
Drinking Water Management System Implementation Group	Twice a year
Planners Group	Every two months
North East Waste Group	Quarterly
Northern Rivers Public and Environmental Health Forum	Quarterly
North East Region Discussion Group for Building Surveyors	Quarterly
OSMS Officer Forum	Yearly

PART 2: STRATEGIC REGIONAL PRIORITIES

In December 2022, the Board adopted the Northern Rivers Joint Organisation's (NRJO) Statement of Strategic Regional Priorities for the 2022–24 local government term.

Typically, the statement would cover the usual 4-year local government term. However, despite the previous local government elections being delayed until December 2021 due to the COVID-19 pandemic, the next elections were still to take place in September 2024 as usual. As a result, the NRJO had a shorter than usual timeframe in which to make meaningful progress in relation to the Board's adopted strategic regional priorities.

For the period 2022 through 2024, the NRJO established 5 strategic regional priorities, with 13 related goals and 38 strategic actions for delivering on those priorities. The strategic regional priorities are:

1. Thriving, healthy and biodiverse natural environments
2. Improved community wellbeing now and into the future
3. A physically and digitally connected region
4. Innovative, sustainable energy, water and waste management
5. A diversified, prosperous and sustainable regional economy.

In preparing the statement of strategic regional priorities, the Board requested a focus on flood recovery, homelessness issues and community wellbeing.

The NRJO's full Strategic Regional Priorities 2022–2024 statement is publicly available at <https://www.northernriversjo.nsw.gov.au/priorities-and-projects>.

Part 2 of this Annual Performance Statement reports on the NRJO's progress during the 2023–2024 period in implementing strategies and plans for delivering its strategic regional priorities. Numbering in the following reporting tables is linked to the 13 goals (and their related strategic actions) associated with each strategic regional priority. This numbering is not sequential as reporting reflects what was resourced by and a delivery focus of the NRJO in 2023–2024.

The NRJO's progress to date in implementing the strategic actions for delivering its strategic regional priorities (and their associated goals) varies considerably, with some well advanced and others yet to commence. Progress in relation to these strategic regional priorities was significantly hampered throughout 2023–2024 by the ongoing recovery efforts required following the February/March 2022 flood disaster.

Given the NRJO's budgetary and capacity constraints as well as the unusually short local government term, there was a need to prioritise potential strategic actions from the Statement of Strategic Regional Priorities 2022–24 towards which meaningful progress could be made during the Board's tenure. It was also necessary to continually identify potential strategic actions that could benefit from a review as to their relevance, suitability and effectiveness.

The NRJO's previous, inaugural statement of strategic regional priorities has essentially been carried over to form the current regional priorities along with their associated goals and strategic actions. As such, it is important to read this Annual Performance Statement in conjunction with previous annual

statements in order to track the NRJO's full progress in implementing strategies and plans for its strategic regional priorities.

The NRJO's Annual Performance Statements are publicly available at
<https://www.northernriversjo.nsw.gov.au/about-us/compliance-and-reporting>.

Thriving, healthy and biodiverse natural environments

For the biodiversity and health of our waterways, habitats and wildlife to be protected and enhanced to deliver environmental, economic and recreational benefits for current and future generations of residents and visitors.

Goals	Progress during 2023–2024
1. Enhanced biodiversity across the region, including an increase in the volume of healthy, stable, interconnected habitat and increased populations of threatened species.	<p><i><u>Strategic Action 1.2</u> – advocate for changes to forestry policy and planning regulations to encourage native forestation.</i></p> <p>The NRJO continued (where applicable) to pursue engagement/promotion opportunities in relation to its agreed Native Forestation Advocacy Brief – especially regarding those solutions and actions sought to reform the regulatory and policy frameworks governing private native forestry in order to ensure it is undertaken in an ecologically sustainable manner across the Northern Rivers region.</p>
2. Improved water quality and overall health of the Tweed, Richmond, Clarence, Brunswick and Wilson river systems to deliver positive environmental, recreational and economic outcomes.	<p><i><u>Strategic Action 2.1</u> – Develop a healthy waterways action plan which identifies:</i></p> <ul style="list-style-type: none"> <i>projects for funding and delivery</i> <i>opportunities for partnering with government, community groups and others on project implementation.</i> <p>In 2019, the NRJO's members comprising Ballina Shire, Byron Shire, Kyogle, Lismore City, Richmond Valley, Tweed Shire and Rous County councils endorsed the Northern Rivers Watershed Initiative, a landmark agreement to restore the Tweed, Brunswick, Richmond and Evans rivers.</p> <p>The NRJO continued to support the Northern Rivers Watershed Initiative during the 2023–24 reporting period by pursuing engagement/promotion opportunities in line with its agreed Watershed Initiative Advocacy Brief – especially regarding possible funding sources for the estimated \$150 million needed over a 10 to 15 year period to deliver the necessary on-the-ground works.</p> <p>To this end, the NRJO welcomed the \$5 million contribution for the Northern Rivers Watershed Initiative announced in September 2023 as part of the 2023–2024 NSW Budget.</p>
3. Protect and enhance the region's natural coastal environments to maintain natural character, scenic value, biological diversity and ecosystem integrity.	<p><i><u>Strategic Action 3.1</u> – Work collaboratively as a region on the development and implementation of Coastal Management Programs and other activities under the Coastal Management Act 2016.</i></p>

Goals	Progress during 2023–2024
	<p>Several NRJO members and associate member Rous County Council are partnering with the NSW Government to deliver the Richmond River Estuary Coastal Management Program via a 5-stage process.</p> <p>With the stage one scoping study completed in the previous reporting period, attention turned during 2023–24 to progressing stages 2 through 4, which includes detailed opportunities’ studies and identifying and evaluating options.</p> <p>Once completed, the program will provide the whole-of-catchment long-term strategy and management actions needed for the Richmond River estuary, balancing priorities for environmental, cultural, recreational and commercial values, along with adaptation to emerging issues such as sea level rise and a changing environment.</p>

Improved community wellbeing now and into the future

For our region to be able to offer its residents a range of affordable, appropriate housing choices and access to health care, mental health care, aged care and other services that enhance wellbeing in the changing climate.

Goals	Progress during 2023–2024
4. Increased availability, affordability and choice of housing to meet the needs of current and projected Northern Rivers population.	<p><i>Strategic Action 4.4 – partner with relevant government and non-government organisations to support increased access to social housing and homeless and crisis accommodation services across the region.</i></p> <p>For several years, the Northern Rivers has been in the grips of a housing and homelessness crisis – which has most recently been severely exacerbated by:</p> <ul style="list-style-type: none"> • extraordinary population growth during the COVID-19 pandemic, with thousands of people moving to the region from across the nation • devastation wreaked during the February/March 2022 flood disaster that displaced thousands of residents. <p>In-line with its Increased Social Housing Advocacy Brief, the NRJO continued to advocate for the reforms needed to improve housing outcomes and help address homelessness across the region – particularly those required to increase the supply of social housing and reduce homelessness levels well below the national average.</p> <p>This advocacy included making a submission in October 2023 to the Australian Government’s Issues Paper regarding the development of a National Housing and Homelessness Plan.</p> <p>Through its member Byron Shire Council, the NRJO also participated in the 2024 NSW Street Count of people sleeping rough in the Northern Rivers.</p>

A physically and digitally connected region

For our communities, businesses and visitors to be connected through a diverse range of safe, inclusive, low impact private and public transport options and high quality, reliable internet and mobile telecommunications services.

Goals	Progress during 2023–2024
6. An efficient, safe and sustainable regional transport system that enables improved productivity, connectivity and social inclusion for businesses, residents and visitors.	<p><i><u>PROJECT</u> – an accelerated road repair program through doubling the funding of the Commonwealth Roads to Recovery Program and the NSW Government’s Regional Roads Repair Program.</i></p> <p>The NRJO continued (where applicable) to lobby the Australian and NSW Governments in line with its agreed Road Funding Advocacy Brief seeking a doubling of the funding provided under their 2 key roads programs, which is needed to bring the Northern Rivers region’s road infrastructure up to a satisfactory standard.</p> <p><i><u>Strategic Action 6.2</u> – Adopt an integrated approach to progressing the regional transport-related actions in the Northern Rivers and Tweed Transport Plans and corresponding Regional Economic Development Strategies.</i></p> <p>In June 2024, the NRJO made a submission on the Gold Coast Airport 2024 Preliminary Draft Master Plan. While made in relation to the Northern Rivers region, a particular purpose of the submission was to support feedback provided by member Tweed Shire Council.</p> <p>The NRJO’s submission acknowledged the airport’s need to strategically plan initiatives to meet growing demand, but stressed this must be balanced with protecting the communities, residents, businesses, economies and environment of the region against the harmful impacts of expanding airport operations.</p>
7. Equitable access to fast, reliable, competitively priced digital connectivity and mobile phone coverage for businesses and residents across the region to enhance economic opportunities and liveability.	<p><i><u>Strategic Action 7.1</u> – Advocate for improved telecommunications infrastructure and services across the region with a focus on:</i></p> <ul style="list-style-type: none"> • <i>comprehensive coverage</i> • <i>fast, reliable, affordable services</i> • <i>standards and regulations for infrastructure installations which consider community expectations, sensitive sites, visual amenity and access to third party property.</i> <p>Funding from Round 2 of the NSW Government’s Joint Organisation Capacity Building Fund was put towards an issues and opportunities report on the</p>

Goals	Progress during 2023–2024
	<p>region’s mobile network coverage and service quality.</p> <p>Completed towards the end of the previous reporting period, the final <i>Mobile coverage issues, opportunities and advocacy: Priorities Report</i> essentially provides the results of independent mobile network testing undertaken across the Northern Rivers as well as an assessment of other aspects of the region’s digital infrastructure.</p> <p>In 2023–2024, the NRJO started engaging directly with the nation’s 3 mobile network operators as well as the Australian and NSW Governments – using the report’s detailed findings and comprehensive data as the basis for advocacy efforts to secure prioritised investment in improved telecommunications infrastructure and services across the region.</p>

Innovative, sustainable energy, water and waste management

For our region to establish itself as a leader in renewable energy production; effective, sustainable water management; and innovative approaches to waste management to improve environmental and service delivery outcomes.

Goals	Progress during 2023–2024
8. To strengthen our region’s emerging position as a NSW leader in renewable energy generation, storage and use, in accordance with widespread community support for reduced emissions and action on climate change.	<p><u>Strategic actions 8.1 through 8.4 –</u></p> <p>In the previous reporting period, the NRJO successfully applied for \$155,000 in NSW Government funding from the NSW Climate Change Fund’s Joint Organisation Net Zero Acceleration grants program to employ a fulltime project manager for 12 months to drive emission reduction initiatives across the region. The project manager’s employment was extended until June 2024 under the grants program.</p> <p>Ten projects were progressed by the Net Zero Manager during 2023–2024, including work on:</p> <ul style="list-style-type: none"> • developing a regional electric vehicle strategy and electric vehicle charge station opportunities report • preparing net zero planning baselines, emissions inventory reporting and revolving energy funds for each member council • building net zero leadership capability and capacity within member councils. <p>The NRJO also held an Electric Vehicle Day in April 2024, which was attended by staff and councillors from across its 7 member councils as well as 2 other councils. Aimed at helping councils transition their fleets to electric vehicles, the day included key speakers and presentations, with 19 different electric vehicles available on the day to test drive as well as an extensive exhibition of electric tools.</p> <p>Towards the end of the 2023–24 reporting period, the NRJO secured \$161,200 in NSW Government funding to keep its dedicated Net Zero Manager on board for a further 12 months.</p> <p>During the 2023–24 reporting period, the NRJO also:</p> <ul style="list-style-type: none"> • supported member Byron Shire Council’s application for funding from the Community Energy Upgrades Fund • accepted a request from member Tweed Shire Council to investigate opportunities for local government to play a role in

Goals	Progress during 2023–2024
	community energy networks across the region.
9. A secure and sustainable water supply to meet current and future needs of residents, businesses and visitors.	<p><i><u>Strategic Action 9.1 – review and progress recommendations of Bulk Water Supply and Demand Management Strategies.</u></i></p> <p>During 2023–24, NRJO associate member – and regional bulk water supply authority – Rous County Council progressed its Regional Demand Management Plan 2023–2026.</p> <p>The plan aims to continue delivering comprehensive and effective water conservation outcomes throughout the region via economically, socially and environmentally sound water efficiency programs and other measures.</p>
10. Increased recycling, reduced landfill and improved, cost-effective service delivery through collaborative, innovative approaches to waste management.	<p><i><u>Strategic Action 10.3 – advocate for a review of waste management regulations, including review of the waste levy to make funding available for local initiatives.</u></i></p> <p>The NRJO continued (where applicable) to lobby the NSW Government in line with its agreed Waste Levy Advocacy Brief seeking either the removal or redistribution of the mandatory contribution payable by local government waste facilities to the NSW Government.</p> <p>Redistribution or removal of the current Waste Levy will enable councils to invest those funds in innovative local/regional waste avoidance, recycling and other related initiatives.</p>
11. Improved preparedness for and ability to respond to and recover from flooding events.	<p><i><u>Strategic Action 11.1 – the NRJO continued to work with the NSW Reconstruction Authority to ensure that projects and programs to rebuild the Northern Rivers’ flood impacted communities are implemented quickly and are sustainable in the long term.</u></i></p> <p>At the start of 2023–2024, the NRJO called on the NSW Reconstruction Authority to work collaboratively with Northern Rivers communities and councils to develop a CSIRO informed long-term master plan and vision for rebuilding the region post the 2022 flood disaster.</p> <p>Following the NSW Reconstruction Authority’s receipt of \$11.19M in funding through the Disaster Ready Fund for a Northern Rivers Disaster Adaptation Project, in November 2023 the NRJO further called on the Reconstruction Authority to:</p>

Goals	Progress during 2023–2024
	<ul style="list-style-type: none"> engage the CSIRO to lead the development of a regional vision, masterplan, feasibility study and disaster adaptation plan establish a steering committee to oversee the project made up of stakeholder representatives from relevant local and state authorities. <p>In March 2024, the NRJO participated in a workshop coordinated and funded by the Reconstruction Authority to develop a scope and vision for the Regional Disaster Adaptation Master Plan.</p> <p>Towards the end of the 2023–24 reporting period, the NRJO became a partner to the Northern Rivers Compact 2024–2026 developed by the NSW Reconstruction Authority. At its core, the compact outlines key opportunities for collaboration and coordination between partners to aid the region’s recovery and rebuild.</p> <p><u><i>Strategic Action 11.2</i></u> – the NRJO continued to collaborate with the CSIRO to ensure that the Northern Rivers Resilience Initiative delivers a holistic report on flood modelling, catchment management and community resilience, with the actions identified to reflect achievable priorities for the region.</p> <p><u><i>Strategic Action 11.3</i></u> – <i>work with all levels of government to ensure that the recommendations from the 2022 Independent Flood Inquiry and the 2022 Parliamentary Inquiry into the Northern Rivers Floods are implemented throughout the region.</i></p> <p>The NRJO continued lobbying almost 30 Commonwealth ministers (including the Prime Minister), NSW ministers (including the Premier) and local members of parliament, imploring them to ensure all recommendations from both flood inquiries are implemented for the Northern Rivers.</p> <p>Despite the 65 recommendations of both inquiries being released in mid-2022, throughout the reporting period significant uncertainty remained for the NRJO’s member councils and their communities about how all the recommendations will be implemented as well as the progress so far in implementing them.</p> <p>In its representations, the NRJO continued to stress that a true, multi-level of government response is required to ensure both inquiries’ recommendations are implemented in full throughout the region –</p>

Goals	Progress during 2023–2024
	especially given they relate to a broad range of areas including emergency management arrangements, land management and planning, flood mitigation funding for local councils, working with and supporting Aboriginal communities, equipment and technology, research, capability building and local river health.

A diversified, prosperous and sustainable regional economy

For our region to have a strong, diversified economy that provides increased employment and business opportunities and financial wellbeing for communities while protecting and maintaining our region's unique character.

Goals	Progress during 2023–2024
12. A strong, diverse regional economy which provides local employment by attracting new enterprises, enabling existing enterprises to innovate and expand, and offering the conditions required for emerging industries to flourish.	<p><i>Strategic Action 12.3 – Collaborate with Regional Development NSW to encourage a diversification of employment in the Northern Rivers.</i></p> <p>Funding from Round 2 of the NSW Government's Joint Organisation Capacity Building Fund was allocated to undertake an audit of available industrial and employment land in the Northern Rivers region.</p> <p>The audit's final report <i>Northern Rivers Employment Land Study</i> was completed in September 2023.</p> <p>It provides a thorough audit of the industrial and employment lands available over the local government areas of the NRJO's 7 member councils and looks closely at the strategic, socio-economic and industrial trends shaping the region and what needs to be done to meet future demand and growth.</p> <p>The NRJO and its associate member Regional Development Australia – Northern Rivers partnered to deliver this project.</p>
13. Increased contribution to the regional economy from tourism and dispersal of tourists across the region, while protecting the Northern Rivers' unique character, environment and quality of life.	<p>In the previous reporting period, the NRJO (partnering with the Northern Rivers Rail Trail Association Inc) secured just over \$480,000 in NSW Government funding through Stream One (Regional Significance) of the Regional NSW – Business Case and Strategy Development Fund to develop a regional business case and strategy for the Northern Rivers Rail Trail's completion and economic development.</p> <p>Overseen by the NRJO's dedicated project manager, the <i>Northern Rivers Rail Trail: Lismore to Crabbes Creek Business Case</i> was completed and submitted to Regional NSW towards the end of 2023.</p> <p>Preparing this business case is a crucial step in ensuring member councils can complete and develop the rail trail so the whole region can reap its significant economic, social and environmental benefits.</p>

Goals	Progress during 2023–2024
	<p><i>Strategic Action 13.2 – deepen the relationship between the NRJO and Destination North Coast to facilitate input into regional branding and promotion.</i></p> <p>The NRJO continued its involvement with a collaborative partnership of regional businesses, industry bodies and government representatives who developed and are now utilising the Northern Rivers NSW brand.</p> <p>As the region recovers from the flooding disaster, the brand will play a major role in supporting advocacy efforts.</p> <p>The NRJO continues to play a key role as a member of both the brand’s Steering Committee and Finance Sub-Committee.</p>

PART 3: REGIONAL LEADERSHIP AND ADVOCACY

As the peak representative organisation for the Northern Rivers' local government areas, the NRJO is the recognised voice for its member councils in leading advocacy on issues of regional significance.

The joint organisation statutory model ensures member councils are well-positioned as part of a credible, united approach for dealing effectively with the NSW and Australian governments, their agencies, and other private or community organisations.

Whether its seeking funding support or financial assistance, lobbying for legislative or policy change, raising shared local government concerns, or generally advancing the region's interests – the NRJO is committed to advocating on behalf of its member councils.

During the 2023–2024 reporting period, the 2022 flood disaster (see Part 2) continued to be a critical regional issue on which the NRJO was heavily involved in facilitating and leading advocacy to and cooperation with other levels of government.

In addition to the advocacy activities reported in Part 2 as part of progressing strategic regional priorities, the NRJO also led advocacy on the following issues of regional significance.

Regionally significant issues	NRJO advocacy/leadership during 2023–2024
Memorandum of Understanding (MoU) – Council of Mayors South East Queensland (CoMSEQ)	<p>The Northern Rivers region enjoys strong connections with and easy access to the South East Queensland region. Correspondence with the CoMSEQ commenced in 2022 regarding the NRJO's possible involvement with its 2032 Regional Working Group for the Brisbane Olympic and Paralympic Games.</p> <p>As a result, the Executive Officer met with the CoMSEQ's Chief Executive Officer, where potential options for the 2 organisations to partner and work together beyond just the 2032 Regional Working Group were canvassed. The development of a potential MoU was proposed to provide a framework for ongoing collaboration and cooperation.</p> <p>Work to finalise the MoU between both parties continued to progress through the reporting period. Entering into the MoU will ensure the NRJO and CoMSEQ can effectively collaborate and cooperate on mutually beneficial opportunities for both regions via a reciprocal associate membership arrangement.</p>
Disaster Risk Reduction Fund (Local and Regional Risk Reduction Stream)	In the previous reporting period, the NRJO and 7 other joint organisations were granted funding from the Australian and NSW Governments' Disaster Risk Reduction Fund for a series of projects aimed at

Regionally significant issues	NRJO advocacy/leadership during 2023–2024
	<p>preventing, mitigating and better managing natural disaster risks in regional NSW.</p> <p>The NRJO secured \$592,550 in funding to undertake its project (Building knowledge and improving practice in disaster risk reduction in the Northern Rivers – a systemic approach), which was completed at the end of the 2023–2024 period. Each joint organisation completed a similar project for their region.</p> <p>As part of the fund’s Local and Regional Risk Reduction Stream, a Regional Resilience Program Advisory Committee comprising the 8 joint organisations was setup to build capacity, share resources and integrate knowledge so as to develop and embed leading practice in disaster risk reduction across regional NSW. Using funding included in the grant, a dedicated project officer was also employed by the NRJO to support the project’s delivery.</p>
Biosecurity, environment protection and agriculture	<p>Lobbying the Australian Government regarding the significant biosecurity threat of fire ants entering NSW via the Northern Rivers was a particular focus of the NRJO’s advocacy efforts in early 2023–24. These efforts helped secure a 4-year, \$268 million extension of the National Fire Ant Eradication Program in October 2023, with the NRJO further calling on the Australian Government to direct sufficient program funding to making sure private landowners are not financially impacted by the activities required to control and contain this major, imported pest.</p> <p>In 2023–24, the NRJO also lobbied relevant NSW Government Ministers to:</p> <ul style="list-style-type: none"> • respond to the NSW Parliament’s Food Production and Supply Inquiry report – especially its recommendation for the NSW Government to work with local councils to develop and implement strategies to improve local food systems, and provide appropriate funding • make the reforms needed to help local councils better manage the highly negative impact of roaming domestic cats on wildlife and improve the health and welfare of companion animals.

Regionally significant issues	NRJO advocacy/leadership during 2023–2024
Local government operations, service delivery and financial sustainability	<p>Throughout 2023–2024, the NRJO continued to campaign strongly on behalf of its members in relation to several issues threatening the financial sustainability of local councils. This included making representations to relevant NSW Government Ministers about the:</p> <ul style="list-style-type: none"> • escalating costs of running local government elections • sudden decision to withdraw the subsidy for increases to the Emergency Services Levy contributions required from councils in 2023–24 • ongoing concerns with the ever-increasing burden of cost shifting from state to local government as highlighted in the latest report released by Local Government NSW in November 2023. <p>The NRJO’s Information Technology Group led the way in securing a new regional enterprise agreement with Microsoft for all member councils. This represented the first time in Australia that Microsoft has entered into a technology licensing agreement directly with a group of councils. Bringing the more than 2,200 licences across member councils under the single agreement has led to reduced overall costs, consistency across members, access to a significantly expanded technology stack (including a comprehensive cyber security framework) and other efficiency gains.</p> <p>Submissions were also made by the NRJO to the NSW Parliament’s inquiries into:</p> <ul style="list-style-type: none"> • protecting local water utilities from privatisation (with the NRJO Chair also appearing as a witness as part of a public hearing in December 2023) • the assets, premises and funding of the NSW Rural Fire Service.
Disaster recovery funding and preparedness	<p>On behalf of its members, during 2023–2024 the NRJO advocated:</p> <ul style="list-style-type: none"> • directly to Transport NSW regarding the significant delays in the assessment and approval of Essential Public Asset

Regionally significant issues	NRJO advocacy/leadership during 2023–2024
	<p>Restoration applications lodged for flood recovery efforts</p> <ul style="list-style-type: none"> for Commonwealth and State Government funding to rebuild urban drainage assets (given their condition and function across the Northern Rivers following the 2022 flood events), including an increase to the stormwater management service charge. <p>In the first half of the reporting period, the NRJO also coordinated a response from all member councils regarding their preparedness for the 2023–24 bushfire season, including engagement undertaken with fire agencies, landholders, local emergency committees and other stakeholders.</p>
Crime, law and order in regional NSW	<p>In November 2023, the NRJO strongly supported the recommendations of the Country Mayors Association of NSW's report on <i>Crime, Law and Order in Regional NSW</i> and called on the Northern Rivers' local members of State Parliament to support the establishment of a Parliamentary Inquiry to address crime rates, police resourcing and other related issues in rural and regional areas.</p>

Local members of both the Federal and State Parliaments also continued to be apprised of the NRJO's advocacy positions, with regular updates provided. Meetings also occurred (where applicable) with members of the Federal and NSW oppositions, with the view to establishing these networks and relationships for the future.

The Chair and Executive Officer remained active members of the Joint Organisations' Executive Officer and Chairpersons Networks for Joint Organisations of Councils in NSW.

PART 4: INTER-GOVERNMENTAL CO-OPERATION

During 2023–2024, the Northern Rivers Joint Organisation (NRJO) continued to be proactive in identifying and taking up opportunities for inter-governmental co-operation on regional matters.

In addition to those opportunities reported in Parts 2 and 3 of this Annual Performance Statement, during the 2023–2024 period the NRJO built on existing, well-established networks and participated in a broad range of key government stakeholder groups – details of which include:

- close collaboration occurred with associate member Regional Development Australia – Northern Rivers via involvement in shared projects
- valuable relationships were developed with all NSW Government agency leads who attend the Regional Leadership Executive meetings
- an active role was taken in the sub-committees convened by Regional NSW in relation to community and service delivery, economic and workforce development, resilience and recovery
- Regional NSW and the NSW Office of Local Government both provided regular updates to meetings of the NRJO’s Board and General Managers’ Advisory Committee
- the NRJO coordinated 2 workshops in March 2024 to assist the NSW Productivity Commission’s review of alternative funding models for local water utilities
- the NRJO’s Executive Officer attended the Community Leaders Forum facilitated by the NSW Reconstruction Authority in June 2024, with the aim of ensuring future decisions about recovery and reconstruction following the 2022 flood events are informed by community needs
- the NRJO facilitated engagement with the NSW Department of Customer Service’s ID Support unit to enable member councils to learn more about the government services available to proactively address data breaches and assist victims of identity misuse
- a NRJO workshop for member councils’ staff responsible for drone operations was held at associate member Rous County Council’s Gallans Road site in Ballina, covering various aspects such as usage, training, regulations, procurement, storage, data and privacy.

Northern Rivers Joint Organisation

GENERAL PURPOSE FINANCIAL STATEMENTS

For the year ended 30 June 2024

Northern Rivers Joint Organisation

General purpose financial statements

for the year ended 30 June 2024

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Northern Rivers Joint Organisation is constituted under the *Local Government Act 1993* (NSW) and has its principal place of business at:

Northern Rivers Joint Organisation
PO Box 239
Lismore NSW 2480

Through the use of the internet, we have ensured that our reporting is timely, complete and available at minimum cost. All press releases, financial statements and other information are publicly available on our website: www.northernriversjo.nsw.gov.au

Northern Rivers Joint Organisation

Statement by Members of the Board and Management

made pursuant to Section 413 (2c) of the *Local Government Act 1993 (NSW)*

The attached general purpose financial statements have been prepared in accordance with:

- the *Local Government Act 1993 (NSW)* and the regulations made thereunder
- the Australian Accounting Standards – Simplified Disclosures and other pronouncements of the Australian Accounting Standards Board
- the Joint Organisations Supplement to the Local Government Code of Accounting Practice and Financial Reporting.

To the best of our knowledge and belief, these statements:

- present fairly Northern Rivers Joint Organisation operating result and financial position for the period
- accord with Northern Rivers Joint Organisation accounting and other records.

We are not aware of any matter that would render this report false or misleading in any way.

Signed in accordance with a resolution of the Board of NORTHERN RIVERS JOINT ORGANISATION made on:

...8 November 2024.....

Cr Chris Cherry

Chairperson

08/11/ 2024



Phil Rudd
Executive Officer

08/11/ 2024



Cr Sharon Cadwallader

Deputy Chairperson

08/11/ 2024



Northern Rivers Joint Organisation

Statement of Income and Accumulated Surplus for the year ended 30 June 2024

	Notes	2024 \$	2023 \$
Income			
Member council contributions	B1-1	266,627	251,300
User charges and fees	B1-2	-	16,863
Grants provided for operating purposes	B1-3	457,892	1,350,917
Interest and investment income	B1-4	27,917	10,808
Other income	B1-5	67,874	76,532
Total income		820,310	1,706,420
Expenses			
Employee benefits and on-costs	B2-1	1,706	532
Administrative expenses	B2-2	180,545	209,329
Project expenses	B2-3	739,397	861,419
Other expenses	B2-4	103,304	-
Total expenses		1,024,952	1,071,280
Net result for the year		(204,642)	635,140
Accumulated surplus at 1 July		1,410,704	775,564
Accumulated surplus as at 30 June		1,206,062	1,410,704

The above Statement of Income and Accumulated Surplus should be read in conjunction with the accompanying notes.

Northern Rivers Joint Organisation

Statement of Financial Position as at 30 June 2024

	Notes	2024 \$	2023 \$
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	970,675	1,489,193
Receivables	C1-2	275,983	106,895
Total current assets		1,246,658	1,596,088
Total assets		1,246,658	1,596,088
LIABILITIES			
Current liabilities			
Payables	C3-1	25,045	149,038
Contract liabilities	C3-2	15,551	36,346
Total current liabilities		40,596	185,384
Total liabilities		40,596	185,384
Net assets		1,206,062	1,410,704
EQUITY			
Accumulated surplus		1,206,062	1,410,704
Total equity		1,206,062	1,410,704

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

Northern Rivers Joint Organisation

Statement of Cash Flows

for the year ended 30 June 2024

	Notes	2024 \$	2023 \$
Cash flows from operating activities			
Receipts:			
Contributions from member councils		266,627	251,300
User charges and fees		-	16,863
Interest received		27,917	10,808
Grants		333,793	1,345,220
Other income (GST, Procurement rebate)		67,875	13,523
Payments:			
Employees and suppliers		(1,706)	(532)
Non-employee cash outflows		(1,070,672)	(982,126)
Other (GST)		(142,351)	(2,564)
Net cash flows from operating activities		(518,517)	652,492
Net change in cash and cash equivalents		(518,517)	652,492
Cash and cash equivalents at beginning of year		1,489,192	836,701
Cash and cash equivalents at end of year	C1-1	970,675	1,489,193

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

Northern Rivers Joint Organisation

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A. About the Joint Organisation and these financial statements

A1. Basis of preparation

These financial statements were authorised for issue by the Board of the Joint Organisation on 8 November 2024. The Board has the power to amend and reissue these financial statements.

The material accounting policy information related to the preparation of these financial statements are set out below.

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards – Simplified Disclosures, the *Local Government Act 1993* (NSW) and Regulations, and the Joint Organisation Code of Accounting Practice and Financial Reporting. Northern Rivers Joint Organisation (NRJO) is a not-for-profit entity. The financial statements are presented in Australian dollars and are rounded to the nearest dollar.

a. New and amended standards adopted by NRJO

AASB 2021-6 *Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards*

b. Historical cost convention

These financial statements have been prepared under the historical cost convention.

c. Significant accounting estimates and judgements

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying NRJO's accounting policies. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that may have a financial impact on NRJO and that are believed to be reasonable under the circumstances.

Accounting estimates and assumptions

NRJO makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. NRJO has not identified any estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include.

Significant judgements in applying NRJO accounting policies:

Revenue recognition policies - refer Note B1-1, B1-2 and B1-3

B. Financial Performance

B1. Sources of Income

B1-1 Member Council contributions

	2024	2023
	\$	\$
Ballina Shire Council	38,449	43,265
Byron Shire Council	34,164	38,600
Kyogle Council	22,816	25,250
Lismore City Council	37,673	42,300
Richmond Valley Council	28,863	32,435
Tweed Shire Council	62,815	69,450
Clarence Valley Council	41,847	-
Total member council contributions	266,627	251,300

Material accounting policy information

Contributions by member councils are recognised as revenue at the point in time when the amount to be paid for the period has been determined and communicated to councils. The contribution may be in the form of a cash payment or non-monetary contribution (which is recorded at its fair value).

The methodology for determining the contribution is:

- equal contributions by all member councils in order to perform the principal functions of delivering on strategic regional priorities, regional leadership and intergovernmental cooperation.
- contributions by participating member councils for other functions of enhancing strategic capacity and direct service delivery.

B1-2 User charges and fees

My Road Info	-	16,863
Total user charges and fees	-	16,863

Material accounting policy information

Revenue arising from user charges and fees is recognised when or as the performance obligation of providing the related service is completed and the customer receives the benefit of the goods / services being provided.

B1. Sources of Income

B1-3 Grants

	Operating		Capital	
	2024	2023	2024	2023
	\$	\$	\$	\$
Resilience NSW Disaster Dashboards Funding	-	6,750	-	-
Northern Rivers Reconstr. Corp (Indust. Lands)	-	20,000	-	-
Dept. of Premier and Cabinet (Northern NSW Flood Events)	-	550,000	-	-
Dept. of Regional NSW (Rail Trail)	96,223	384,892	-	-
Dept. Of Communities and Justice (DRRF)	118,510	296,275	-	-
Office of Energy & Climate Change (Net Zero)	84,679	93,000	-	-
Office of Energy & Climate Change (Net Zero 2.0)	158,480	-	-	-
Total grants	457,892	1,350,917	-	-
Comprising:				
– Commonwealth funding	-	-	-	-
– State funding	457,892	1,350,917	-	-
– Other funding	-	-	-	-
	457,892	1,350,917	-	-
Timing of revenue recognition				
Grants recognised over time	-	-	-	-
Grants recognised at a point in time	457,892	1,350,917	-	-
Total grants	457,892	1,350,917	-	-

Material accounting policy information

Grants - enforceable agreement with sufficiently specific performance obligations

Grant revenue arising from an agreement which is enforceable and contains sufficiently specific performance obligations is recognised as or when control of each performance obligations is transferred.

The performance obligations vary according to the agreement but include performance obligations such as dashboard design and build, dashboard hosting and media campaign.

Performance obligations may be satisfied either at a point in time or over time and this is reflected in the revenue recognition pattern. Point in time recognition occurs when the beneficiary obtains control of the goods / services at a single time (e.g. completion of the project when a report / outcome is provided), whereas over time recognition is where the control of the services is ongoing throughout the project (e.g. provision of community health services through the year).

Where control is transferred over time, generally the input methods of costs or time incurred are deemed to be the most appropriate methods to reflect the transfer of benefit.

Capital grants

Capital grants received under an enforceable contract for the acquisition or construction of infrastructure, property, plant and equipment to identified specifications which will be under NRJO's control on completion are recognised as revenue as and when the obligation to construct or purchase is completed.

For construction projects, this is generally as the construction progresses in accordance with costs incurred since this is deemed to be the most appropriate measure of the completeness of the construction project.

For acquisitions of assets, the revenue is recognised when the asset is acquired and controlled by NRJO.

Other grants

Assets (e.g. cash) received from other grants are recognised at fair value when the asset is received. NRJO considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard.

Once the assets and liabilities have been recognised then income is recognised for any remaining asset value at the time that the asset is received

B1-4 Interest and investment income

	2024	2023
	\$	\$
Interest on financial assets measured at amortised cost	27,917	10,808
Total interest and investment income	27,917	10,808

B1-5 Other income

	2024	2023
	\$	\$
Procurement Rebates	67,874	44,129
Workers Compensation Adjustment Income	-	1,130
Support Services Income - Public Works	-	6,272
Funding Contributions	-	25,000
Total other income	67,874	76,532

B2. Costs of providing services

B2-1 Employee benefits and on costs

	2024	2023
	\$	\$
Travel	1,406	281
Superannuation	300	176
Workers' compensation insurance	-	75
Total employee costs expensed	1,706	532

B2-2 Administrative expenses

	2024	2023
	\$	\$
Contractor and consultancy costs	161,812	188,585
Board costs	10,005	11,716
Catering	4,607	452
Office expenses	3,940	4,575
Training and professional development	182	4,000
Total administration expenses	180,545	209,329

B2-3 Project expenses

	2024	2023
	\$	\$
Contractor and project contributions	739,397	861,419
Total project expenses	739,397	861,419

B2-4 Other expenses

	2024	2023
	\$	\$
Return of unspent grant funding	103,304	-
Total other expenses	103,304	-

C. Financial Position

C1. Assets we manage

C1-1 Cash and cash equivalents

	2024	2023
	\$	\$
Cash at bank and on hand	85,077	346,512
Deposits at call	885,598	1,142,681
	<u>970,675</u>	<u>1,489,193</u>
Restricted cash and cash equivalents		
External restrictions	329,841	733,534
Unrestricted	640,834	755,659
	<u>970,675</u>	<u>1,489,193</u>
Reconciliation of cash and cash equivalents		
Total cash and cash equivalents per Statement of Financial Position	970,675	1,489,193
Balances as per Statement of Cash Flows	<u>970,675</u>	<u>1,489,193</u>

C1-2 Receivables

	2024	2023
	\$	\$
Trade debtors	275,983	88,319
GST receivable	-	18,576
Total	<u>275,983</u>	<u>106,895</u>
Net receivables	<u>275,983</u>	<u>106,895</u>

Material accounting policy information

Receivables are generally due for settlement within 30 days.

NRJO did not recognise a provision for expected credit losses because of confidence in collections and the financial health/stability of customers/debtors.

C3. Liabilities of the joint organisation

C3-1 Payables

	2024	2023
	\$	\$
Trade payables	4,027	122,238
Accrued expenses	13,440	26,800
GST payable	7,578	-
Total payables	25,045	149,038

Material accounting policy information

Trade payables represent liabilities for goods and services provided to NRJO prior to the end of financial period that are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition.

C3-2 Contract liabilities

	2024	2023
	\$	\$
Funds received prior to performance obligation being satisfied (upfront payments) – AASB 15 (ii)	15,551	36,346
Total contract liabilities	15,551	36,346

- (i) The contract liability relates to funds received prior to the revenue recognition criteria in AASB 15 being satisfied since the performance obligations are ongoing.

D. Risks and accounting uncertainties

D1. Financial risk management

Risk management

NRJO's activities expose it to a variety of financial risks, including credit risk, liquidity risk, and interest rate risk. Financial risk management is carried out by the finance team under policies approved by the NRJO Board.

The fair value of receivables, investments and financial liabilities approximates the carrying amount.

D2. Contingencies

NRJO is a member of Statewide Mutual, a mutual pool scheme providing liability insurance to local government.

Membership includes the potential to share in either the net assets or liabilities of the fund depending on its past performance. The NRJO's share of the net assets or liabilities reflects the NRJO's contributions to the pool and the result of insurance claims within each of the fund years.

The future realisation and finalisation of claims incurred but not reported to 30 June 2024 may result in future liabilities or benefits as a result of past events that NRJO will be required to fund or share respectively.

E. People and relationships

E1. Related party disclosures

E1-1 Key management personnel

Key management personnel (KMP) of NRJO are those persons having the authority and responsibility for planning, directing and controlling the activities of NRJO, directly or indirectly.

The aggregate amount of KMP compensation included in employee expenses is \$33,890 (2023: \$39,491)

Other transactions with KMP and their related parties

There were no other transactions between NRJO and the KMP and their related parties (2023:nil).

E1-2 Other related parties

There were no other transactions between NRJO and the KMP and their related parties (2023:nil).

E2. Other relationships

E2-1 Audit fees

	2024	2023
Auditors of NRJO – NSW Auditor-General:	\$	\$
Audit of financial statements	13,440	17,800
Total fees paid or payable to the Auditor-General	13,440	17,800

F. Other matters

F1. Events occurring after reporting date

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Joint Organisation or the results of those operations.

End of the audited financial statements



INDEPENDENT AUDITOR'S REPORT

Report on the general purpose financial statements

Northern Rivers Joint Organisation

To the Board of the Northern Rivers Joint Organisation

Opinion

I have audited the accompanying financial statements of Northern Rivers Joint Organisation (the Joint Organisation), which comprise the Statement by Members of the Board and Management, the Statement of Income and Accumulated Surplus for the year ended 30 June 2024, the Statement of Financial Position as at 30 June 2024, and Statement of Cash Flows for the year ended 30 June 2024 and notes comprising a summary of material accounting policy information and other explanatory information.

In my opinion:

- the Joint Organisation's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
 - have been prepared, in all material respects, in accordance with the requirements of this Division
 - are consistent with the Joint Organisation's accounting records
 - present fairly, in all material respects, the financial position of the Joint Organisation as at 30 June 2024, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards – Simplified Disclosures
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Joint Organisation in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of joint organisations
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

The Board's Responsibilities for the Financial Statements

The Board is responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards – Simplified Disclosures and the *Local Government Act 1993*, and for such internal control as the Board determines is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible for assessing the Joint Organisation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar4.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Joint Organisation carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Quentin Wong
Delegate of the Auditor-General for New South Wales

13 November 2024
SYDNEY



Councillor Chris Cherry
Chairperson
Northern Rivers Joint Organisation
PO Box 239
LISMORE NSW 2480

Contact: Quentin Wong
Phone no: 02 9275 7454
Our ref: R008-2124742775-7628

13 November 2024

Dear Chairperson

**Report on the Conduct of the Audit
for the year ended 30 June 2024
Northern Rivers Joint Organisation**

I have audited the general purpose financial statements (GPFS) of the Northern Rivers Joint Organisation (the Joint Organisation) for the year ended 30 June 2024 as required by section 415 of the *Local Government Act 1993* (the Act).

I expressed an unmodified opinion on the Joint Organisation's GPFS.

This Report on the Conduct of the Audit (the Report) for the Joint Organisation for the year ended 30 June 2024 is issued in accordance with section 417 of the Act. This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

PERFORMANCE

Net result

The Joint Organisation's net result for the year ended 30 June 2024 was a loss of \$(204,642).

The Joint Organisation's income for the year ended 30 June 2024 of \$821,310 consisted mainly of:

- operating grants of \$457,892
- income from member council contributions of \$266,627.

The Joint Organisation's total expenses for the year ended 30 June 2024 of \$1,024,952 consisted mainly of:

- project expenses of \$739,397
- administrative expenses of \$180,545.

Financial position

At 30 June 2024, the Joint Organisation's:

- total assets of \$1,246,658 consisted of cash and cash equivalents of \$970,675 and receivables of \$275,983.
- total liabilities of \$40,596 consisted mainly of payables of \$25,045.

Legislative compliance

My audit procedures did not identify any instances of non-compliance with legislative requirements or a material deficiency in the Joint Organisation's accounting records or financial statements. The Joint Organisation's:

- accounting records were maintained in a manner and form to allow the GPFS to be prepared and effectively audited
- staff provided all accounting records and information relevant to the audit.

The Joint Organisation's:

- accounting records were maintained in a manner and form that facilitated the preparation and the effective audit of the GPFS
- staff provided all accounting records and information relevant to the audit.



Quentin Wong
Delegate of the Auditor-General for New South Wales

PART 6: OTHER STATUTORY INFORMATION

Annual Performance Statement Requirement	Statutory Reference	Relevant 2023–2024 Statutory Information
Must contain a statement detailing the action taken by the JO in relation to any issue raised by the Anti-slavery Commissioner during the year concerning the operations of the JO and identified by the Commissioner as being a significant issue.	<i>Local Government Act 1993</i> (Act) s 428(4)(c)	Nil
Must contain a statement of steps taken to ensure that goods and services procured by and for the JO during the year were not the product of modern slavery within the meaning of the <i>Modern Slavery Act 2018</i> .	Act s 428(4)(d)	The NRJO undertakes limited, and generally low value domestic, procurement activities in its own capacity. The procurement practices of the NRJO Member Councils, or Rous County Council (as the corporate service provider to the NRJO), coordinating the NRJO procurement activities are generally applied, including practices to mitigate the risk of Modern Slavery.
Details, including purpose of overseas visits by board members, Executive Officer or other persons representing the JO (including visits sponsored by other organisations).	<i>Local Government (General) Regulation 2021</i> (Reg) s 217(1)(a)	Nil
<p>Total cost during the year of the payment of expenses of, and the provision of facilities to board members in relation to their functions.</p> <p>Identify separate details on the total cost of:</p> <ul style="list-style-type: none"> provision of dedicated office equipment allocated to board members telephone calls made by board members attendance of board members at conferences and seminars 	Reg s 217(1)(a1)(i), (ii), (iii), (v), (vi), (vii), (viii)	Meeting Catering \$3825 Travel Expenses \$1406

Annual Performance Statement Requirement	Statutory Reference	Relevant 2023–2024 Statutory Information
<ul style="list-style-type: none"> interstate visits by board members, including transport, accommodation and other out-of-pocket travelling expenses overseas visits by board members, including transport, accommodation and other out-of-pocket travelling expenses expenses of any spouse, partner or other person who accompanied a board member in the performance of his or her civic functions, being expenses payable in accordance with the Guidelines for the payment of expenses and the provision of facilities for board members expenses involved in the provision of care for a child of, or an immediate family member of, a board member. 		
<p>Details of each contract awarded (other than employment contracts & contracts less than \$150,000) including:</p> <ul style="list-style-type: none"> name of contractor nature of goods or services supplied total amount payable. 	Reg s 217(1)(a2)(i), (ii)	Nil
<p>Summary of the amounts incurred by the JO in relation to legal proceedings including:</p> <ul style="list-style-type: none"> amounts incurred by JO in relation to proceedings taken by or against the JO (including out of court settlements) summary of the state of the progress of each legal proceeding and (if finalised) the result. 	Reg s 217(1)(a3)	Nil
Total amount contributed or otherwise granted to financially assist others.	Reg s 217(1)(a5) & Act s 356	Nil
Statement of all external bodies that	Reg s 217(1)(a6)	The NRJO has delegated to Rous

Annual Performance Statement Requirement	Statutory Reference	Relevant 2023–2024 Statutory Information
exercised functions delegated by the JO.		County Council its functions under: (a) <i>Public Interest Disclosures Act 2022</i> , and (b) <i>Part 6A Privacy and Personal Information Protection Act 1998</i>
Statement of all corporations, partnerships, trusts, joint ventures, syndicates or other bodies in which the JO held a controlling interest.	Reg s 217(1)(a7)	Nil
Statement of all corporations, partnerships, trusts, joint ventures, syndicates or other bodies (whether or not incorporated) in which the JO participated during the year.	Reg s 217(1)(a8)	Nil
Statement of activities undertaken to implement its EEO management plan.	Reg s 217(1)(a9)	Nil
<p>Statement of the total remuneration package of the Executive Officer including:</p> <ul style="list-style-type: none"> total value of the salary component of the package total amount of any bonus, performance or other payments that do not form part of the salary component total amount payable by way of the employer's contribution or salary sacrifice to any superannuation scheme to which the Executive Officer may be a contributor total value of any non-cash benefits for which the Executive Officer may elect under the package total amount payable by way of fringe benefits tax for any such non-cash benefits. 	Reg s 217(1)(b)(i), (ii), (iii), (iv), (v)	The Executive Officer is no longer receiving a remuneration package and instead a contract for services has been established between the NRJO and Rous County Council for corporate services including administration, finance, governance and Executive Officer services. The total contract value is \$135K (ex GST) per financial year.
Statement of the total remuneration packages of all senior staff members,	Reg, s 217(1)(c)(i), (ii), (iii), (iv), (v)	Nil

Annual Performance Statement Requirement	Statutory Reference	Relevant 2023–2024 Statutory Information
<p>expressed as the total (not of the individual members) including:</p> <ul style="list-style-type: none"> total value of salary components of their packages total amount of any bonus, performance or other payments that do not form part of salary components of their packages total amount payable by the JO by way of the employer's contribution or salary sacrifice to any superannuation scheme to which any of them may be a contributor total value of any non-cash benefits for which any of them may elect under the package total amount payable by way of fringe benefits tax for any such non-cash benefits. 		
<p>Statement of total number of persons who performed paid work on Wednesday 14 February 2024, including, in separate statements, total number of:</p> <ul style="list-style-type: none"> persons employed by the JO on a permanent full-time, permanent part-time or casual basis or under a fixed-term contract persons employed by the JO as senior staff members, persons engaged by the JO, under a contract or other arrangement with the person's employer, wholly or principally for the labour of the person persons supplied to the JO, under a contract or other arrangement with the person's employer, as an apprentice or trainee. 	Reg s 217 (1)(d) (i),(ii),(iii),(iv)	<p>Rous County Council provides all corporate services, under contract, to the NRJO, including (as at 14-02-2024):</p> <p>1 x part-time Executive Officer, and</p> <p>1 x fulltime Net Zero Project Manager</p>
Report on all capital works projects is considered best practice.	OLG Capital Expenditure Guidelines	Nil
Information included on government information public access activity.	<i>Government Information (Public Access) Act 2009, s</i>	No formal information access applications were received by the NRJO in 2023/24.

Annual Performance Statement Requirement	Statutory Reference	Relevant 2023–2024 Statutory Information
	<p>125(1)</p> <p><i>Government Information (Public Access) Regulation 2018, cl 8, Schedule 2</i></p>	<p>During this period, the NRJO made the following information publicly available:</p> <ul style="list-style-type: none"> • NRJO Digital renewable blueprint • NRJO Agenda and Minutes • Financial Statements • Annual performance report • NRJO Disclosure Log • Change for Chair and Deputy Chair • Exhibition the Statement of Revenue 2024/2025 • Returns of Interest • Replaced/detailed information for the new Board Member for Clarence Valley Council

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